



South Walton County Mosquito Control District
2021-2022 Special Board Meeting
Auditor Selection Committee
Monday, January 10, 2022 – 10:00AM

Agenda

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

ROLL CALL TO CONFIRM A QUORUM

REVIEW OF AUDITING SERVICES PROPOSALS

RANKING OF AUDITING SERVICES PROPOSALS

COMMENTS BY COMMISSION AND PUBLIC

SELECTION OF TOP AUDITING SERVICES

ADJOURNMENT

Next Scheduled Meeting(s):

Special Board Meeting: January 10, 2022 – 10:30 AM – SWCMCD, 774 N County Hwy 393, Santa Rosa Beach, FL 32459

Regular Board Meeting: January 25, 2022 – 10 AM – SWCMCD, 774 N County Hwy 393, Santa Rosa Beach, FL 32459

774 North County Hwy 393
Santa Rosa Beach, FL 32459
(850) 267-2112 Office
(850) 267-2712 Fax

Cammie Henderson

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Monday, January 10, 2022 8:54 AM
To: Cammie Henderson
Subject: RE: Auditor Selection Process

Cammie,

I would run that past your attorney as far as whether to issue another general RFP and then reaching out to the auditors to let them know about it or whether to send them a copy of the proposal solicitation directly and dispense with further advertisements.

Derek H. Noonan, Audit Manager
Auditor General, State of Florida
111 West Madison Street, Rm 401-P
Tallahassee, FL 32399-1450
Office (850) 412-2864

Note: In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

From: Cammie Henderson <administration@swcmcd.org>
Sent: Monday, January 10, 2022 9:51 AM
To: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Subject: RE: Auditor Selection Process

Thanks Derek,

I'm new to Florida and government finance, do I start a third RFP and do a direct mail to these auditors?

I appreciate your insight.

Cammie Henderson
Office Manager
South Walton County Mosquito Control District

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Monday, January 10, 2022 8:48 AM
To: Cammie Henderson <administration@swcmcd.org>
Subject: Auditor Selection Process

Cammie,

Section 218.391, Florida Statutes, requires a competitive auditor selection process; however, nothing requires audit firms to respond to proposal solicitations. Please find attached a list of CPA firms that conducted audits of local governmental entities in your general vicinity and filed those audits with us for the 2019-20 fiscal year if you would like to solicit proposals from them directly.

Derek H. Noonan, Audit Manager
Auditor General, State of Florida
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Tallahassee, FL 32399-1450
Office (850) 412-2864

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From: Cammie Henderson <administration@swcmcd.org>
Sent: Monday, January 10, 2022 8:48 AM
To: FLAUDGEN <FLAUDGEN@AUD.STATE.FL.US>; FLAUDGEN_LOCALGOVT <FLAUDGEN_LOCALGOVT@AUD.STATE.FL.US>
Subject: Auditor Selection Process
Importance: High

Good Morning,

I have a question regarding the Auditor Selection Process for a Mosquito Special District. We did the auditor selection process back in November, we received one proposal, the Board of Commissioners rejected this proposal because we only received one. We did the process again in December/January through Demand Star and ran the ads in our local paper. We received zero (0) proposals. I spoke to our attorney, and she suggested that I contact your office to see what we can do next.

Our prior auditor, Warren Averett, has chosen not to submit a proposal. Their contract has ended.

I appreciate your guidance in this process.

Cammie Henderson

Office Manager
South Walton County Mosquito Control District
774 N County Hwy 393
Santa Rosa Beach, FL 32459
Phone: 850 267-2112
Fax: 850 267-2712
administration@swcmcd.org



<http://www.southwaltonmosquitocontrol.org>

Remember the 5D's of Protection:
DRAIN-Containers in your yard
DRESS-Wear light colored clothing
DUSK to DAWN- Avoid outdoor activities during these times

DEET-choose a repellent such as DEET

Florida has a very broad public records law. Email communication, including your email address, any attachments and other email contents, may be subject to disclosure to the public and media. If you do not want the content of your email or your email address released in response to a public records request, do not send electronic mail to this entity. Instead contact this office by phone or in writing.

<u>Business Name</u>	<u>City</u>	<u>State</u>
Durst Jordan, CPA PA	Pace	FL
Buescher & Company LLC	Madison	FL
Ralph A. Lee, CPA	Gulf Breeze	FL
O'Sullivan Creel, LLP (Niceville)	Niceville	FL
Carr, Riggs & Ingram, LLC (Niceville)	Niceville	FL
Soule & Associates, P.A.	Tallahassee	FL
Bruce D. Soule, CPA, P.A.	Tallahassee	FL
Lanigan & Associates, P.C.	Tallahassee	FL
Duggar, Vick and Co., P.A.	Tallahassee	FL
Moran & Smith, LLP	Tallahassee	FL
James D. A. Holley & Co., P.A.	Tallahassee	FL
Williams, Cox, Weidner and Cox (Tallahassee)	Tallahassee	FL
Law, Redd, Crona & Munroe, P.A.	Tallahassee	FL
Moore, Ellison & McDuffie, CPA's, PA	Tallahassee	FL
Carroll & Company	Tallahassee	FL
Ingram Accounting & Consulting, LLC	Tallahassee	FL
Warren Averett, LLC (Destin)	Destin	FL
Creel, Bryan & Gallagher	Destin	FL
Carr, Riggs & Ingram, LLC (Destin)	Destin	FL
Carr, Riggs & Ingram, LLC (Miramar Beach)	Miramar Beach	FL
Carr, Riggs & Ingram, LLP (Miramar Beach)	Miramar Beach	FL
Jinks Scofield & Scott	Panama City	FL
Williams, Cox, Weidner and Cox (Panama City)	Panama City	FL
Smith, Miles & Company, PA	Panama City	FL
Scofield, Scott & McKinney P.A.	Panama City	FL
Carr, Riggs & Ingram, LLC (Panama City)	Panama City	FL
Weathersby, D'Aoust, Harris & Lynn, P.A.	Panama City	FL
Ann Hardman P.A.	Panama City	FL
Carr, Riggs & Ingram, LLC (Panama City Beach)	Panama City Beach	FL
Saltmarsh, Cleaveland & Gund, PA (Panama City)	Panama City	FL
Tipton, Marler, Garner & Chastain, CPAs	Panama City	FL
Sharpton, Brunson & Company, P.A.	Tallahassee	FL
Joseph A. Jones, CPA	Crestview	FL
Lundy & Bowers, CPAs, PA	Crestview	FL
Lunday & Bowers CPAs, PA	Crestview	FL
Frank (Bud) Guilford, Jr., CPA	Blountstown	FL
Thomas Howell Ferguson P A	Tallahassee	FL
Calvin C. Johnson, CPA	Tallahassee	FL
Fred Anderson, Jr., CPA	Quincy	FL
Moran & Smith LLP	Quincy	FL
Waters CPA Group, P.A. (Perry)	Perry	FL
Davis & Waters	Perry	FL
Perzel, Lara & Waters, P.A., CPAs	Perry	FL
TCBA Watson Rice LLP (Tallahassee)	Tallahassee	FL
Watson Rice LLP (Tallahassee)	Tallahassee	FL

Allen Yagow & Carr (Crestview)	Crestview	FL
Coates, McCullar & Biggers, P.C.	Bonifay	FL
Ashmore & Ashmore, P.A.	Havana	FL
Carr, Riggs & Ingram, LLC (Tallahassee)	Tallahassee	FL
Grimsley and Associates	Marianna	FL
Grimsley, Cavin & Company, P.A.	Marianna	FL
Carr, Riggs & Ingram, LLC (Marianna)	Marianna	FL
Williams, Cox, Weidner and Cox (Marianna)	Marianna	FL
Angela Moss Poole LLC	Tallahassee	FL
Kaye Kendrick Enterprises, LLC	Tallahassee	FL
Auditor General's Office	Tallahassee	FL
Margie Meyer, CPA, PA	Pensacola	FL
McDaniel & Associates, P.C. (Marianna)	Marianna	FL
Sumlin Egstad & Company, LLP	Pensacola	FL
Dennison & Associates	Pensacola	FL
Carlson & Company, Chartered	Pensacola	FL
James D. Carlson CPA	Pensacola	FL
Brewster & Associates	Pensacola	FL
James E. Davis, CPA	Crawfordville	FL
Warren Averett, LLC (Pensacola)	Pensacola	FL
McAbee & Scott, CPA	Pensacola	FL
Dickson & Co., P.A.	Pensacola	FL
Scott & Associates, P.A.	Pensacola	FL
Brown Thornton Pacenta & Company, P.A.	Pensacola	FL
Saltmarsh, Cleaveland & Gund, PA (Pensacola)	Pensacola	FL
Thornton, Pacenta & Company, P.A.	Pensacola	FL
Glover & Company, Inc.	Tallahassee	FL
Tony C. Starace, CPA, PA	Tallahassee	FL
Richard A. Glover, CPA, PA	Tallahassee	FL
W. Warren Mulherin	Tallahassee	FL
Christopher H. Moran, CPA, LLC	Tallahassee	FL
Dawn M. Paul, CPA, P.A.	Crestview	FL
Charles J. Reed & Associates	Tallahassee	FL
Richards, Mitchell & Cross, P.A.	Tallahassee	FL
Richards, Mitchell & Company	Tallahassee	FL
Reed & Smith	Tallahassee	FL
Skelton, Bryant, Bryant & Scarboro, P.A.	Tallahassee	FL
Angela H. Layfield, CPA	Tallahassee	FL
James Moore & Co., P.L. (Tallahassee)	Tallahassee	FL
Thomson Brock Luger & Company	Tallahassee	FL
Priester & Company, P.A.	Tallahassee	FL
Scott, Egstad & Company, P.A.	Pensacola	FL
Roberson & Associates, P.A.	Port St Joe	FL
Ronda A. Murphy	Graceville	FL
Warren Averett, LLC (Fort Walton Beach)	Fort Walton Beach	FL
Riggs Storey Fulmer & Ingram (Fort Walton Beach)	Fort Walton Beach	FL
O'Sullivan Creel, LLP (Ft. Walton Beach)	Fort Walton Beach	FL

Carr, Riggs & Ingram, LLC (Ft. Walton)	Fort Walton Beach	FL
John A. Phillips, CPA	Mary Esther	FL
Nicholson, Reeder & Reynolds, P.A.	Fort Walton Beach	FL
Saltmarsh, Cleaveland & Gund, PA (FWB)	Fort Walton Beach	FL
Charles Tipton & Company	Panama City Beach	FL
John N. Shannahan, III, CPA	Panama City	FL
Ralph C. Roberson, CPA	Port St Joe	FL
James E. Davis, CPA	Tallahassee	FL
Betts, Rogers, Schenck & Jones	Tallahassee	FL
Jim Wadsworth CPA	Tallahassee	FL
Krause, Humphress, Pace & Wadsworth, CPAs	Tallahassee	FL
Purvis, Gray and Company, LLP (Tallahassee)	Tallahassee	FL
Wadsworth, Humphress, Hollar & Konrad, P.A.	Tallahassee	FL
Sanders, Sanders & Holloway, P.A.	Tallahassee	FL
Brooks, Harrison & Cayer, LLC	Tallahassee	FL
Bryant, Miller & Oliver P.A.	Tallahassee	FL
Catledge, Sanders & Sanders	Tallahassee	FL
Grayson Accounting & Consulting, P.A.	Tallahassee	FL
Eugene Danaher	Tallahassee	FL
Lundy Minnich & Linnville	Pensacola	FL
DDF CPA Group - Starke	Starke	FL
Reddish & White	Starke	FL
Douglas, Douglas & Farnsworth (Starke)	Starke	FL
Riggs Storey Fulmer & Ingram (Niceville)	Niceville	FL
Robert M. Thaggard, CPA	Ponte Vedra	FL
W.H. O'Connell & Associates, P.A.	St. Augustine	FL
Taylor & Wainio, PA	St. Augustine	FL
W.H. O'Connell & Associates, P.A.	St. Augustine	FL
McGhin, Calhoun & Sundeman, P.A.	St. Augustine	FL
Hartnett & Associates, CPA's, PA	Jacksonville	FL
Greene, Dycus & Company, P.A. (Orange City)	Orange City	FL
Magers & Associates, LLC (Orange Park)	Orange Park	FL
Miller, Dreggors & Shierling	Deland	FL
Dreggors, Rigsby & Teal, P.A.	Deland	FL
George E. Shierling	Deland	FL
Erwin, Fountain & Jackson, P.A.	Jacksonville	FL
Roy Miller and Associates, CPAs	Jacksonville	FL
Ralston & Company, P.A.	Jacksonville	FL
James Knutzen & Associates C.P.A.'s, P.A.	Jacksonville	FL
The Forde Firm, LLC	Jacksonville	FL
Forde Firm (The), LLC	Jacksonville	FL
Petherbridge, Davis & Company, P.A.	Jacksonville	FL
McGladrey LLP (Jax)	Jacksonville	FL
RSM US LLP	Jacksonville	FL
Olivari & Associates	Ormond Beach	FL
Malcolm Johnson & Company, P.A.	DeBary	FL
Deloitte & Touche LLP (Jacksonville)	Jacksonville	FL

Cornelius, Schou, Leone & Matteson	Jacksonville	FL
Gordon, Niles & Company	Jacksonville	FL
Magers & Warner, P.A.	Jacksonville	FL
KPMG LLP (Jacksonville)	Jacksonville	FL
Darryl R. Jackson, CPA, P.A.	Jacksonville	FL
Neville Breidenstein CPAs	St. Augustine	FL
Neville Wainio CPAs	St. Augustine	FL
Bushnell & Company, P.A.	Jacksonville	FL
Haring & Bushnell, P.A.	Jacksonville	FL
Harring & Bushnell, P.A.	Jacksonville	FL
Taylor, Wainio & Neville, PA	St. Augustine	FL
Carr, Riggs & Ingram, LLC (St. Augustine)	St. Augustine	FL
Kresge, Platt & Abare, PLLC	St. Augustine	GA
Abare, Kresge & Associates CPAs, LLC	St. Augustine	FL
Pleiman & Company, P.A.	Jacksonville	FL
Stevens, Powell & Company, P.A.	Jacksonville	FL
Masters, Smith & Wisby, P.A.	Jacksonville	FL
BDO USA, LLP	Jacksonville	FL
LBA Certified Public Accountants, PA	Jacksonville	FL
Hartman, Blitch & Gartside	Jacksonville	FL
Farmand, Farmand & Farmand, P.A. (Jacksonville)	Jacksonville	FL
Smoak, Davis & Nixon, LLP	Jacksonville	FL
Ennis, Pellus & Griggs, P.A.	Jacksonville	FL
Patrick & Robinson, LLC	Jacksonville	FL
James and Harris, CPAs	Jacksonville	FL
Douglas J. Davis, CPA	Jacksonville	FL
Collins & Company	Live Oak	FL
Ernst & Young LLP (Jacksonville)	Jacksonville	FL
Harbeson, Fletcher & Bateh, LLP	Jacksonville	FL
Carr, Riggs & Ingram, LLC (Jax)	Jacksonville	FL
PricewaterhouseCoopers LLP (Jacksonville)	Jacksonville	FL
Augustine Enofe, CPA	Jacksonville	FL
Enofe & Associates, LLC	Jacksonville	FL
Dixon, Hughes, Goodman LLP	Jacksonville	FL
Collins & Hester, P.A.	Jacksonville	FL
Fionnuala R. Geoghegan, CPA PLLC	Jacksonville	FL
Clive N. Stephenson, CPA, P.A.	Jacksonville	FL
Harrington & Associates, CPA	Green Cove Springs	FL
Coleman and Associates, CPA Firm	Fleming Island	FL
Buttner, Hammock & Company, P.A.	Jacksonville	FL
Grenadier, Howard & Associates, P.A.	Jacksonville	FL
Dufresne & Associates, CPA, P.A. (Orange Park)	Orange Park	FL
Conner, Hubbard & Company, P.A. (Orange Park)	Orange Park	FL
Williams & Williams, CPA, PA	Orange Park	GA
Adams & Harper, P.A.	Orange Park	FL
Bodine Perry CPAs	Orange Park	FL
Duval, Horne & Company, CPA's, P.A.	Orange Park	FL

The Nichols Group, P.A. (Fleming Island)	Fleming Island	FL
The Nichols Group, P.A.	Fleming Island	FL
Douglas, Douglas & Farnsworth (Orange Park)	Orange Park	FL
Farmand, Farmand & Farmand, P.A. (Fernandina Beach)	Fernandina Beach	FL
William Bertke & Company	Amelia Island	FL
Lyons & Lyons, CPAs	Macclenny	FL
Bennett Woodward & Associates	Holly Hill	FL
Raymond A. Phelan	Daytona Beach	FL
Swindell, Bohn, Durden & Phillips	Jacksonville Beach	FL
Eugene Day	Ocala	FL

